



REPLY TO  
ATTENTION OF

**DEPARTMENT OF THE ARMY**  
US ARMY COMMUNITY AND FAMILY SUPPORT CENTER  
4700 KING STREET  
ALEXANDRIA VA 22302-44

MEMORANDUM OF AGREEMENT (MOA)  
BETWEEN  
INSTALLATION MANAGEMENT AGENCY (IMA)  
AND  
THE ARMY BANKING AND INVESTMENT FUND (ABIF)

SUBJECT: Uniform Funding and Management (UFM) for Morale, Welfare, and Recreation (MWR)

**1. References:**

- a. DoD Instruction 1015.15, 16 Jul 03, incorporating Changes 1 and 2, "Procedures for Establishment, Management and Control of Nonappropriated Fund Instrumentalities and Financial Management of Supporting Resources."
- b. Assistant Secretary of the Army (Financial Management and Comptroller) memorandum, 7 April 2004, subj: Use of Appropriated Funds through the Uniform Funding and Management Practice.
- c. AR 215-1, 25 October 1998, Morale, Welfare, and Recreation Activities and Nonappropriated Fund Instrumentalities.

**2. Background.** Uniform Funding and Management (UFM) is the process of merging appropriated funds (APF) with nonappropriated funds (NAF) to provide MWR services under NAF rules and procedures in accordance with references 1a and 1b. The Army chose, for FY 05, to establish UFM pilot sites as a precursor to world-wide implementation. For FY 06, UFM will be implemented throughout the United States and selected overseas locations (Encl 1). The remaining sites will implement in FY 07. To facilitate UFM and simplify the quarterly up front transfer of APF to NAF, the ABIF will be the conduit between the Government (IMA, OA 2A), the NAF locations, and their host Regional Funds.

**3. Purpose:** This MOA is established to outline the IMA and ABIF responsibilities in transferring APF to NAF to support the UFM locations. The funds provided support valid APF requirements for NAF personnel support and other services that are a bona fide need for FY 05. Enclosure 2 identifies FY 06 APF funding targets for MWR levels of service to be provided and proposed transfer schedules by Region and MDEP.

**Sample C**

CFSC-FM-M

SUBJECT: Uniform Funding and Management (UFM) for Morale, Welfare, and Recreation (MWR)

#### **4. Responsibilities.**

a. The services to be performed by the NAF locations, which are included in this MOA under the UFM practice, are identified in reference 1c. In accordance with the UFM Budget Guidance, levels of MWR services provided to the garrison will be directly tied to the ultimate levels of funding provided as identified in enclosure 2. Notwithstanding new initiatives, and adjustments for inflation, the following applies to NAF used in lieu of authorized APF for Region:

(1) A FY 06 funding target equal to the PROBE validated requirement will result in the elimination of the APF shortfall for that year.

(2) A FY 06 funding target equal to the FY 05 current operation will result in no increase to the APF shortfall from FY 05 level.

(3) A FY 06 funding target below the FY 05 current execution will result in an adjustment to the level of APF service provided so as not to create an additional APF shortfall above the FY 05 level.

(4) A FY 06 funding target above the FY 05 current level of operation will result in a dollar for dollar reduction of the APF shortfall.

b. The NAF locations will receive quarterly up front transfers of APF from IMA, HQ (OA 2A) through the ABIF. The Defense Finance and Accounting Service (DFAS) Nonappropriated Fund Financial Services (NFS) office will maintain the details of all MWR UFM expenditures. The IMA and CFSC will maintain the Information Management Enterprise Tracking System (IMETS) which will serve as the vehicle for tracking MWR personnel and constructing manpower affordability analyses required by the Army leadership. These records are available for audit as required or as determined by the Director, IMA, and Commander, CFSC.

c. In the event of a continuing resolution authority (CRA), the information provided in paragraph 5 of enclosure 2 will be the basis for determining the APF/NAF transfer schedule until annual targets are established.

d. A description of the IMA RM/ABIF UFM transfer process and timeline is provided at enclosure 3.

**5. Resource Requirements.** This MOA is subject to the availability of funds. The NAF personnel funded via UFM will receive recognition comparable to the GS employees' "must fund" category in the budget and execution phases of this initiative.

CFSC-FM-M

SUBJECT: Uniform Funding and Management (UFM) for Morale, Welfare, and Recreation (MWR)

**6. Implementation Instructions.** This MOA for FY 06 is effective upon signature by all parties. It remains in effect through FY 06 unless amended by mutual agreement of the IMA RM and CFSC CMFO. Point of contact for the administration of this MOA for IMA is the Director, Resource Management, and for CFSC, the Chief Financial Management Officer.

For IMA:

For CFSC:

---

RONALD L. JOHNSON  
MG, U.S. Army  
Director, Installation Management  
Agency

---

JOHN A. MACDONALD  
Brigadier General, US Army  
Commanding

---

Date

---

Date

---

JOHN L. MILLER  
Director, Resource Management  
Installation Management Agency

---

JEFFREY R. DALBEY  
Chief Financial Management Officer  
U.S. Army Community  
and Family Support Center  
Fund Manager, Army Banking and  
Investment Fund

---

Date

---

Date

3 Encls

1. UFM FY 05 NAF Locations Designated as Pilot Sites, FY 06 locations
2. UFM Pilot Site FY 06 Funding Profile – Supporting Documentation Parts 1 & 2
3. UFM APF to NAF Transfer Process FY 06 – IMA Sites

**Uniform Funding and Management  
Fiscal Year 2005/2006  
UFM Pilot Sites and Implementation Locations**

<b>Fiscal Year 2005</b>	
<b>Southeast Region</b>	<b>IMA</b>
Fort Campbell, KY	1 Location
<b>Southwest Region</b>	<b>IMA</b>
White Sands Missile Range, NM	1 Location
<b>Northeast Region</b>	<b>IMA</b>
Fort Drum, NY	1 Location
<b>Northwest Region</b>	<b>IMA</b>
U.S. Army Garrison-Michigan (Selfridge)	1 Location

<b>Fiscal Year 2006</b>	
<b>All locations in United States (including Hawaii and Alaska)</b>	
<b>Additional Sites (Pilot Sites Overseas)</b>	
<b>Pacific Region</b>	
Okinawa	1 Location
<b>Korea Region</b>	
Country of Korea	
<b>Europe Region</b>	
100 <sup>th</sup> ASG, Grafenwoehr	1 Location

**Uniform Funding and Management  
Fiscal Year 2006 Funding Profile  
Supporting Documentation – Part 1  
(\$ Thousands)**

Garrison: \_\_\_\_\_  
Region: \_\_\_\_\_

**1. MDEP Execution History:**

MDEP	FY 03		FY 04		FY 05 (Forecast)	
	Execution	Shortfall	Execution	Shortfall	Execution	Shortfall
QDPC						
QCCS						
QYDP						
Other						
<b>Total</b>	-	-	-	-	-	-

**2. FY 06 Funding Profile as of:**

MDEP	Validated Requirement (IMA)	IMA Funding Target
QDPC		
QCCS		
QYDP		
Other		
<b>Total</b>	-	-

**3. Level of Service Funding Targets will Provide:**

MDEP	% Required	ISR Part III #	Baseline Standard (Green/Amber/Red)
QCCS			
QYDP			
QDPC			

\*Include statement on common levels of support (CLS)

**4. FY 06 APF/NAF Transfer Schedule – DFAS Field Site to ABIF to Host Regional Fund Supporting NAF Location.**

MDEP	10-Oct	10-Jan	10-Apr	10-Jul	Total
QDPC					-
QCCS					-
QYDP					-
					-
<b>Total</b>	-	-	-	-	-

Sample C

**Uniform Funding and Management  
Fiscal Year 2006 Funding Profile  
Supporting Documentation – Part 2  
(\$ Thousands)**

Garrison: \_\_\_\_\_  
Region: \_\_\_\_\_

**5. CRA Supporting Information:**

*Amount of funding required to maintain current operations for 1<sup>st</sup> Qtr FY 06 for MDEPs:*

October				
	QDPC	QCCS	QYDP	Other
GS/WG Pay & Benefits				
UFM Pay & Benefits				
UFM Non-Pay <sup>1</sup>				
<b>Total Must Pay</b>	-	-	-	-

November				
	QDPC	QCCS	QYDP	Other
GS/WG Pay & Benefits				
UFM Pay & Benefits				
UFM Non-Pay <sup>1</sup>				
<b>Total Must Pay</b>	-	-	-	-

December				
	QDPC	QCCS	QYDP	Other
GS/WG Pay & Benefits				
UFM Pay & Benefits				
UFM Non-Pay <sup>1</sup>				
<b>Total Must Pay</b>	-	-	-	-

<b>Total Amount of Funding Required</b>	-	-	-	-
---	---	---	---	---

1. Note: Contracts and other sensitive commitments

**Uniform Funding and Management (UFM)  
Appropriated Fund (APF) to Nonappropriated Fund (NAF) Transfer Process FY06  
Installation Management Agency (IMA) Regions**

1. Based on IMA Resource Manager (RM) guidance, CFSC transmits the UFM Programming/Budget Guidance to IMA Regions. Package will include:
  - a. Information regarding current II PEG validated morale, welfare and recreation (MWR) requirements (PROBE).
  - b. Initial FY 06 funding targets for MWR Management Decision Evaluation Packages (MDEP).
  - c. Limitations on use of NAF for APF authorized MWR requirements.
2. IMA Regions/Garrisons incorporate UFM guidance into development of the annual NAF budget using schedules at enclosure 2 for IMA/Army Banking and Investment Fund (ABIF) Memorandum of Agreement (MOA).
3. The IMA Regional MWR offices review and approve plans and forward to IMA HQ and CFSC for approval.
4. The IMA HQ and CFSC approve plans and sign MOA for FY 06. Details of MOA include transfer schedule in the event of continuing resolution authority (CRA) controls.
5. Based on signed MOA, IMA Regions/Garrisons prepare for 1 October implementation.
  - a. MWR Utilization, Support, and Accountability transactions are closed out.
  - b. Fiscal activity code (FAC) 8 prepared for GS reimbursable positions.
6. Based on signed MOA, the IMA HQ RM budget analyst for MWR prepares DD Form 2406 (Miscellaneous Obligation Document (MOD)) for each of the three MWR MDEPs' first transfer, subject to CRA instructions.
7. A SF 1034 for the amount of the MOD will be prepared by the CFSC-FM analyst and submitted to IMA RM for approval and submission to the DFAS Field Site that supports IMA HQ.
8. The supporting DFAS Field Site transfers the funds to the ABIF electronically for deposit into the Pilot Site account of the host regional bank account.

9. The Defense Finance and Accounting Service, NAF Financial Services begins accounting for the transfer.

10. The process repeats as dollars become available under CRA conditions. Once the CRA ends, transfers occur quarterly.

11. The UFM APF to NAF transfer process allows for the immediate obligation, accrual, expense, and disbursement of APF prior to goods or services being provided/acquired by the Pilot Sites' NAF location supporting the eligible programs. The AMSCODEs and element of resource (EOR) to be used by the Government (OA 2A) are as follows:

- a. QDPC – 96LJ (Community Support)
- b. QCCS – 19.25 Child Development (CDS/CYS Base)
- c. QYDP – 19.33 Youth Child Services (YS/CYS Base)
- d. EOR – 25FC, UFM Transfer